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STATUTORY INSTRUMENTS

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**2014 No. 2858**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2014**

<i>Made</i>	- - - -	<i>27th October 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>28th October 2014</i>
<i>Coming into force</i>	- -	<i>1st December 2014</i>

The Treasury, in exercise of the powers conferred by section 33A(9) of the Value Added Tax Act 1994<sup>(1)</sup>, makes the following Order:

**Citation and commencement**

**1.** This Order may be cited as the Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2014 and comes into force on 1st December 2014.

**Amendments to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001**

**2.** The Schedule to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001<sup>(2)</sup> is amended as set out in the Schedule to this Order.

27th October 2014

*David Evennett*  
*Harriet Baldwin*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(1) 1994 c. 23: section 33A was inserted by section 98 of the Finance Act 2001 (c. 9) and amended by section 118 of, and paragraphs 32 and 33 of Schedule 39 to, the Finance Act 2008 (c. 9) and S.I. 2009/403.  
(2) S.I. 2001/2879, amended by 2004/1709, 2005/1993, 2008/1339, 2010/608 and 2012/2731.

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## SCHEDULE

Article 2

Amendments (shown in bold) made to the Schedule to the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 (“the Schedule”) by this Order.

Column 1	Column 2	Column 3
Changes to names or addresses in the Schedule		
In Column 1, for the italic text below substitute the bold text—		
From: <i>ScienceMuseum</i>		
To: <b>Science Museum Group</b>		
In Column 2, opposite the entry in Column 1 for University of the Arts London, for the italic text below substitute the bold text—		
	From: <i>Museums and Contemporary Collection and Galleries</i> <i>University of the Arts London</i> <i>Central Saint Martins</i> <i>London SW1B 4AP</i>	
	To: <b>Museum and Study Collection</b> <b>Central Saint Martins</b> <b>Granary Building</b> <b>1 Granary Square</b> <b>London N1C 4AA</b>	
In Column 2, opposite the entry in Column 1 for National Museums and Galleries on Merseyside, in the entry for International Slavery Museum, for the italic text below substitute the bold text—		
	From: <i>Dock Traffic Office</i>	
	To: <b>Dr Martin Luther King Jr Building</b>	

In Column 2, opposite the entry in Column 1 for University of Aberdeen, for the italic text below substitute the bold text—

	From: <i>Marischal Museum</i> <i>University of Aberdeen</i> <i>King's College</i> <i>Broad Street</i> <i>Aberdeen</i> <i>Scotland AB24 3SW</i>	
	To: <b>King's Museum</b> <b>90 High Street</b> <b>Aberdeen AB24 3HE</b>	
In Column 2, also opposite the entry in Column 1 for University of Aberdeen, for the italic text below substitute the bold text—		
	From: <i>Natural Philosophy Collection</i>	
	To: <b>Natural Philosophy Collection of Scientific Instruments</b>	
In Column 2, opposite the entry in Column 1 for The National Museum of Wales, for the italic text below substitute the bold text—		
	From: <i>Collections Centre Nantgarw</i> <i>Trefford Industrial Estate</i> <i>Pontypridd CF15 7QT</i>	
	To: <b>Collections Centre</b> <b>Heol Crochendy</b> <b>Parc Nantgarw</b>	

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	<b>Pontypridd CF15 7QT</b>	
Deletions (shown in bold) from the Schedule		
In Columns 1, 2 and 3, omit—		
<b>University of Strathclyde</b>	<b>Collins Gallery</b> <b>University of Strathclyde</b> <b>22 Richmond Street</b> <b>Glasgow G1 1XQ</b>	<b>1st August 2004</b>
<b>The Greater Manchester Museum of Science and Industry</b>	<b>Museum of Science and Industry in Manchester</b> <b>Liverpool Road</b> <b>Castlefield</b> <b>Manchester M3 4FP</b>	<b>1st December 2001</b>
In Columns 2 and 3, opposite the entry in Column 1 for Science Museum Group ('Science Museum Group' substituted by virtue of this Order for 'Science Museum'), omit—		
	<b>National Coal Mining Museum for England</b> <b>Caphouse Colliery</b> <b>New Road</b> <b>Overton</b> <b>Wakefield</b> <b>West Yorkshire WF4 4RH</b>	<b>1st April 2002</b>
In Column 2, opposite the entry in Column 1 for The National Museum of Wales, omit—		
	<b>National Museum of Art</b> <b>Turner House</b> <b>Plymouth Road</b> <b>Penarth</b> <b>South Glamorgan CF674 3DM</b>	
Insertions (shown in bold) to the Schedule		
In Columns 1, 2 and 3, below the entry for the UK Border Agency National Museum, insert—		
<b>Design Museum</b>	<b>Design Museum</b> <b>224 Kensington High Street</b>	<b>1st November 2010</b>

	<b>London W8 6NQ</b>	
<b>University of Leicester</b>	<b>Embrace Arts Centre</b> <b>Fielding Johnson Building</b> <b>University Road</b> <b>Leicester LE1 7RH</b>	<b>1st December 2014</b>
<b>Design Dundee Ltd</b>	<b>V &amp; A Dundee</b> <b>University of Dundee</b> <b>Nethergate</b> <b>Dundee DD1 4HN</b>	<b>1st December 2014</b>
	<b>V &amp; A Dundee</b> <b>University of Abertay Dundee</b> <b>Kydd Building</b> <b>Bell Street</b> <b>Dundee DD1 1HG</b>	<b>1st December 2014</b>
	<b>V &amp; A Dundee</b> <b>Earl Grey Place</b> <b>Dundee DD1 4DF</b>	<b>1st December 2014</b>
<b>National Coal Mining Museum for England</b>	<b>National Coal Mining Museum for England</b> <b>Caphouse Colliery</b> <b>New Road</b> <b>Overton</b> <b>Wakefield</b> <b>West Yorkshire WF4 4RH</b>	<b>1st April 2002</b>
In Columns 2 and 3, opposite the entry in Column 1 for Victoria and Albert Museum, below the entry for Bethnal Green Museum of Childhood, Cambridge Heath Road, London E2 9PA, insert —		
	<b>Victoria and Albert Museum</b> <b>Blythe House</b> <b>23 Blythe Road</b>	<b>1st December 2014</b>

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	<b>Hammersmith</b>	
	<b>London W14 0QX</b>	
In Columns 2 and 3, opposite the entry in Column 1 for University of Cambridge, below the entry for Museum of Archaeology and Anthropology, Downing Street, Cambridge CB2 3DZ, insert—		
	<b>Kettle’s Yard</b>	<b>1st December 2014</b>
	<b>Castle Street</b>	
	<b>Cambridge CB3 0AQ</b>	
In Columns 2 and 3, opposite the entry in Column 1 for University of Aberdeen, below the entry for Zoology Museum, University of Aberdeen Zoology Building, Tillydrone Avenue, Aberdeen, Scotland AB24 2TZ, insert—		
	<b>Special Collections Centre</b>	<b>5th December 2011</b>
	<b>The Sir Duncan Rice Library</b>	
	<b>Bedford Road</b>	
	<b>Aberdeen AB23 3AA</b>	
In Columns 2 and 3, opposite the entry in Column 1 for Science Museum Group (‘Science Museum Group’ substituted by virtue of this Order for ‘Science Museum’), below the entry for Locomotion, The National Railway Museum at Shildon, Shildon, County Durham DL4 1PQ, insert—		
	<b>Museum of Science and Industry in Manchester</b>	<b>1st December 2001</b>
	<b>Liverpool Road</b>	
	<b>Castlefield</b>	
	<b>Manchester M3 4FP</b>	

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 1st December 2014, amends the Value Added Tax (Refund of Tax to Museums and Galleries) Order 2001 [S.I.2001/2879](#) (“the 2001 Order”). The 2001 Order specifies the bodies that are entitled under section 33A of the Value Added Tax Act 1994 (c. 23) (“the Act”) to claim a refund of the VAT incurred by them that is attributable to the provision of free admission to specified museums and galleries which they operate.

Article 2 of this Order provides for amendments to be made to the Schedule to the 2001 Order (“the 2001 Schedule”) as set out in the Schedule to this Order.

The amendments made by this Order to the 2001 Schedule include: deleting two bodies and four specified museums in total; inserting four additional bodies and their respective specified museums, as well as four additional specified museums in respect of bodies already contained in the 2001 Schedule (including re-inserting one of those specified museums by virtue of the fact that it is now operated by a different body); re-inserting another of those specified museums as its own relevant body and specified museum; and minor textual amendments to reflect changes in titles or addresses of bodies and specified museums or galleries.

The 2001 Schedule specifies dates which are the earliest respective dates that a supply can have been made, or importation can have taken place, for the VAT on that supply or importation to be the subject of a valid claim for a refund. The specified dates for four of the museums and galleries added to the 2001 Schedule by this Order are prior to the date on which this Order was made. This means that claims for refunds will be permitted in respect of VAT incurred before the date on which this Order was made, laid and came into force. The authority for this is in section 33A(1)(c) and (9) of the Act.

A Tax Information and Impact Note covering this instrument will be published alongside the draft Value Added Tax (Refund of Tax to Museums and Galleries) (Amendment) Order 2014 and will be available on the HMRC website at <http://www.hmrc.gsi.gov.uk/thelibrary/tiins.htm>.